

**IN THE ABSTRACT:**

Please DELETE the Abstract in its entirety and substitute the attached new Abstract shown below.

~~Provided are~~ A pattern forming materials ~~including~~ includes a thermal sensitive material layer formed on a target substrate, a first light-to-heat converting layer formed between the thermal sensitive material layer and the target substrate, and a second light-to-heat converting layer formed on a surface of the thermal sensitive material layer opposite to the first light-to-heat converting layer, the thermal sensitive material layer being interposed between the first and second light-to-heat converting layers. A higher aspect ratio fine pattern can be formed in the thermal sensitive material layer made of photoresist using heat generated in the first and second light-to-heat converting layers formed on both surfaces of the thermal sensitive material layer.